



Office of the Washington State Auditor
Pat McCarthy

Accountability Audit Report

**Summit Public Schools Washington -
Sierra**

For the period September 1, 2018 through August 31, 2019

Published August 10, 2020

Report No. 1026703





**Office of the Washington State Auditor
Pat McCarthy**

August 10, 2020

Board of Directors
Summit Public Schools Washington - Sierra
Redwood City, California

Report on Accountability

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The Office of the Washington State Auditor takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for Public Charter School operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

Attached is our independent audit report on the Public Charter School's compliance with applicable requirements and safeguarding of public resources for the areas we examined. We appreciate the opportunity to work with your staff and we value your cooperation during the audit.

Sincerely,

Pat McCarthy

State Auditor

Olympia, WA

Americans with Disabilities

In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at webmaster@sao.wa.gov.

TABLE OF CONTENTS

Audit Results.....	4
Related Reports.....	6
Information about the Public Charter School	7
About the State Auditor's Office.....	8

AUDIT RESULTS

Results in brief

This report describes the overall results and conclusions for the areas we examined. In those selected areas, Public Charter School operations complied, in all material respects, with applicable state laws, regulations, and its own policies, and provided adequate controls over the safeguarding of public resources.

However, we noted certain matters related to special education enrollment and compliance with the Open Public Meetings Act that we communicated to Public Charter School management and Board of Directors in a letter dated July 27, 2020. We appreciate the Public Charter School's commitment to resolving those matters.

In keeping with general auditing practices, we do not examine every transaction, activity, policy, internal control, or area. As a result, no information is provided on the areas that were not examined.

About the audit

This report contains the results of our independent accountability audit of the Summit Public Schools Washington - Sierra from September 1, 2018 through August 31, 2019.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

This audit was conducted under the authority of RCW 43.09.260, which requires the Office of the State Auditor to examine the financial affairs of all local governments. Our audit involved obtaining evidence about the Public Charter School's use of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters. The procedures performed were based on our assessment of risks in the areas we examined.

Based on our risk assessment for the year ended August 31, 2019, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Payroll – gross wages and bonus and incentive payments
- Financial condition and fiscal sustainability
- Student enrollment reporting – special education and basic education
- Use of restricted funds – professional learning

- Accounts payable – electronic funds transfers
- Establishment of local revenue and expenditure accounts
- Open public meetings – documentation of minutes and executive sessions

RELATED REPORTS

Financial

A financial statement audit was performed by a firm of certified public accountants. That firm's report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

Federal grant programs

A firm of certified public accountants evaluated internal controls and tested compliance with the federal program requirements, as applicable, for the Public Charter School's major federal program. That firm's report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

INFORMATION ABOUT THE PUBLIC CHARTER SCHOOL

Summit Public Schools: Sierra, located in King County, provided educational services to approximately 381 students in grades 9-12 during the 2018-2019 school year.

The Public Charter School is a 501c3 nonprofit corporation established under RCW 28A.710.020 and governed by a three to nine member appointed Board of Directors, that establishes policies for the Public Charter School according to the terms of a renewable, five-year charter contract executed under RCW 28A.710.160.

Summit Public Schools: Sierra is authorized by the Washington State Charter School Commission established by a five-year contract effective August 17, 2016 and terminating August 17, 2021.

The Public Charter School received approximately \$4.5 million in direct state and federal funding for fiscal year 2019. The Public Charter School operates in one building and employs approximately 32 employees.

Contact information related to this report	
Address:	Summit Public Schools Washington - Sierra 780 Broadway Redwood City, CA 94063
Contact:	Matthew Cameron, Director of Finance
Telephone:	(781) 771-8673
Website:	www.summitps.org

Information current as of report publish date.

Audit history

You can find current and past audit reports for the Summit Public Schools Washington - Sierra at <http://portal.sao.wa.gov/ReportSearch>.

ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the state's Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

We work with our audit clients and citizens to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments as well as [fraud](#), state [whistleblower](#) and [citizen hotline](#) investigations.

The results of our work are widely distributed through a variety of reports, which are available on our [website](#) and through our free, electronic [subscription](#) service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

Contact information for the State Auditor's Office	
Public Records requests	PublicRecords@sao.wa.gov
Main telephone	(564) 999-0950
Toll-free Citizen Hotline	(866) 902-3900
Website	www.sao.wa.gov